Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

1. (Currently Amended) A nicotine delivery product comprising an intimate mixture of the

reaction product of a nicotine/cation exchange resin complex forming reaction and an organic

polyol, wherein the nicotine delivery product comprises a nicotine release rate of at least 80%

over a 10 minute period, the nicotine release rate determined according to U.S. Pharmacopeia

(USP) Official Monograph, Volume 26 for nicotine polacrilex.

2. (Previously Presented) A nicotine delivery product according to claim 1, wherein the ratio of

resin to polyol is from about 1:1 to about 10:1 by weight.

3. (Original) A method of preparing a nicotine delivery product, said method comprising (a)

mixing an aqueous suspension of a nicotine/cation exchange resin complex with an organic

polyol or an aqueous solution thereof, and (b) removing water from the mixture to produce said

nicotine delivery product.

4. (Original) A method of preparing a nicotine delivery product, said method comprising (a)

mixing an aqueous solution of nicotine with a cation exchange resin thereby forming a

nicotine/cation exchange resin complex, (b) admixing with said complex of step (a) in aqueous

suspension an organic polyol or an aqueous solution thereof to form an aqueous slurry of

2

nicotine/cation exchange resin complex incorporating polyol, and (c) removing water from said slurry to produce said nicotine delivery product.

- 5. (Previously Presented) A method according to claim 3, wherein the cation exchange resin is selected from the group consisting of:
 - (i) a methacrylic, weakly acidic type of resin containing carboxylic functional groups
 - (ii) a polystyrene, strongly acidic type of resin containing sulfonic functional groups, and
 - (iii) a polystyrene, intermediate acidic type of resin containing phosphonic functional groups.
- 6. (Original) The method according to claim 5, wherein the cation exchange resin is a methacrylic, weakly acidic type of resin containing carboxylic functional groups.
- 7. (Previously Presented) The method according to claim 6, wherein the cation exchange resin is polacrilex.
- 8. (Previously Presented) A method according to claim 3, wherein the organic polyol is a non-toxic C₂ to C₁₂ linear or branched hydrocarbon having at least 2 hydroxy groups.

- (Original) A method according to claim 8, wherein the organic polyol is selected from the group consisting of 1,2-propanediol, 1,3-propanediol, 1,6-hexanediol, glycerol and sorbitol.
- 10. (Previously Presented) A method according to claim 3, wherein the organic polyol is a non-toxic C₅ to C₁₂ cyclic or heterocyclic hydrocarbon having at least 2 hydroxy groups.
- 11. (Original) A method according to claim 10, wherein the organic polyol is selected from the group consisting of hexahydroxy cyclohexane (inositol) and mono- and disaccharides.
- 12. (Original) A method according to claim 11, wherein the organic polyol is glucose, fructose or sucrose.
- 13. (Previously Presented) The method according to claim 3, wherein the concentration of nicotine in said aqueous solution of nicotine is from about 5% by weight to about 50% by weight.
- 14. (Previously Presented) The method according to claim 3, wherein the ratio of cation exchange resin to nicotine is from 1:1 to 10:1 by weight.
- 15. (Previously Presented) The method according to claim 14, wherein the ratio of cation exchange resin to nicotine is from 2:1 to 6:1 by weight.

- 16. (Previously Presented) The method according to claim 14, wherein the ratio of cation exchange resin to nicotine is about 4:1 by weight.
- 17. (Previously Presented) The method according to claim 3, wherein the ratio cation exchange resin to organic polyol is from 1:1 to 10:1 by weight.
- 18. (Previously Presented) The method according to claim 17, wherein the ratio of cation exchange resin to organic polyol is from 2:1 to 8:1 by weight.
- 19. (Previously Presented) The method according to claim 17, wherein the ratio of cation exchange resin to organic polyol is about 2.4:1 by weight.
- 20. (Original) A method of preparing a nicotine delivery product having a nicotine release rate of at least 80% over a 10 minute period, said method comprising:
- (a) mixing an aqueous solution of nicotine with a cation exchange resin selected from the group consisting of:
 - (i) a methacrylic, weakly acidic type of resin containing carboxylic functional groups,
 - (ii) a polystyrene, strongly acidic type of resin containing sulfonic functional groups, and
 - (iii) a polystyrene, intermediate acidic type of resin containing phosphonic functional groups

thereby forming a nicotine/cation exchange resin complex,

- (b) admixing with said complex of step (a) an organic polyol or an aqueous solution thereof to form an aqueous slurry of nicotine/cation exchange resin complex incorporating polyol, and (c) removing water from said slurry to produce said nicotine delivery product.
- 21. (Previously Presented) A nicotine delivery product obtainable by a method according to claim 20.
- 22. (Previously Presented) A chewable gum composition comprising a chewing gum base and a nicotine delivery product according to claim 1, wherein the nicotine delivery product is substantially uniformly distributed in said chewing gum base.
- 23. (Previously Presented) A nicotine delivery product according to claim 1, wherein the ratio of resin to polyol is from 2:1 to 8:1 by weight.
- 24. (Previously Presented) A nicotine delivery product according to claim 1, wherein the ratio of resin to polyol is 2.4:1 by weight.